The listing of claims will replace all prior versions, and listings, of claims in the application:

## **Listing of Claims:**

- 1. (Previously Presented) A semiconductor device comprising:
- a first semiconductor element including at least one thin film transistor;
- a second semiconductor element including at least one thin film transistor;
- a resin film formed between the first semiconductor element and the second semiconductor element;
- a light emitting element electrically connected to the first semiconductor element; and
- a light receiving element electrically connected to the second semiconductor element,

wherein the first semiconductor element and the second semiconductor element are stacked,

wherein a signal is transmitted and received between the first semiconductor element and the second semiconductor element by using the light emitting element and the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

2. (Previously Presented) A semiconductor device comprising: a first semiconductor element including at least one thin film transistor;

a second semiconductor element including at least one thin film transistor;

a resin film formed between the first semiconductor element and the second semiconductor element;

a metal oxide partially formed between the first semiconductor element and the second semiconductor element; and

a light emitting element electrically connected to the first semiconductor element; and

a light receiving element electrically connected to the second semiconductor element,

wherein the first semiconductor element and the second semiconductor element are stacked,

wherein a signal is transmitted and received between the first semiconductor element and the second semiconductor element by using the light emitting element and the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

- 3. (Previously Presented) A semiconductor device comprising:
- a first semiconductor element including at least one thin film transistor;
- a second semiconductor element including at least one thin film transistor;
- a resin film formed between the first semiconductor element and the second semiconductor element;
- a light emitting element electrically connected to the first semiconductor element; and

a light receiving element electrically connected to the second semiconductor element.

wherein the first semiconductor element and the second semiconductor element are stacked,

wherein a first electric signal is converted to an optical signal in the light emitting element.

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

- 4. (Currently Amended) A semiconductor device comprising:
- a first semiconductor element including at least one thin film transistor;
- a second semiconductor element including at least one thin film transistor;
- a resin film formed between the first semiconductor element and the second semiconductor element;
- a metal oxide partially formed between the first semiconductor element and the second semiconductor element;
- a light emitting element electrically connected to the first semiconductor element; and
- a light receiving element electrically connected to the second semiconductor element another one of the stacked semiconductor elements,

wherein the first semiconductor element and the second semiconductor element are stacked,

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wherein a first electric signal is converted to an optical signal in the light emitting element,

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

- 5. (Previously Presented) A semiconductor device comprising:
- a first semiconductor element and a second semiconductor element each including at least one thin film transistor stacked by transferring a semiconductor element formed over a different substrate;
- a resin film formed between the first semiconductor element and the second semiconductor element;
- a light emitting element electrically connected to the first semiconductor element; and
- a light receiving element electrically connected to the second semiconductor element,

wherein a first electric signal is converted to an optical signal in the light emitting element.

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

- 6. (Previously Presented) A semiconductor device comprising:
- a first semiconductor element and a second semiconductor element each including at least one thin film transistor stacked by transferring a semiconductor element formed over a different substrate;
- a resin film formed between the first semiconductor element and the second semiconductor element;
- a metal oxide partially formed between the first semiconductor element and the second semiconductor element;
- a light emitting element electrically connected to the first semiconductor element; and
- a light receiving element electrically connected to the second semiconductor element,

wherein a first electric signal is converted to an optical signal in the light emitting element,

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

7. (Previously Presented) A semiconductor device formed by detaching a first semiconductor element formed over a first substrate and a second semiconductor element formed over a second substrate and by stacking the first semiconductor element and the second semiconductor element over an element substrate, comprising:

a resin film formed between the first semiconductor element and the second semiconductor element;

a light emitting element electrically connected to the first semiconductor element; and

a light receiving element electrically connected to the second semiconductor element.

wherein a first electric signal is converted to an optical signal in the light emitting element,

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein each of the first semiconductor element and the second semiconductor element has at least one thin film transistor,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

8. (Currently Amended) A semiconductor device formed by detaching a first semiconductor element [[each]] formed over a first substrate and a second semiconductor element formed over a second substrate and by stacking the first semiconductor element and the second semiconductor element over an element substrate, comprising:

a resin film formed between the first semiconductor element and the second semiconductor element;

a metal oxide partially formed between the first semiconductor element and the second semiconductor element;

a light emitting element electrically connected to the first semiconductor element; and

a light receiving element electrically connected to the second semiconductor element,

wherein a first electric signal is converted to an optical signal in the light emitting element.

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein each of the first semiconductor element and the second semiconductor element has at least one thin film transistor,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

## 9. (Previously Presented) A semiconductor device comprising:

a first thin film integrated circuit including at least one thin film transistor and a light emitting element and an interface; and

a second thin film integrated circuit including at least one thin film transistor and a light receiving element, wherein the second thin film integrated circuit is attached to the first thin film integrated circuit with a resin;

wherein a first electric signal is converted to an optical signal in the light emitting element,

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

## 10. (Previously Presented) A semiconductor device comprising:

a first thin film integrated circuit including at least one thin film transistor and a light emitting element and an interface:

a second thin film integrated circuit including at least one thin film transistor and a light receiving element, wherein the second thin film integrated circuit is attached to the first thin film integrated circuit with a resin; and

a metal oxide partially formed on either surface of each of the first thin film integrated circuit and the second thin film integrated circuit;

wherein a first electric signal is converted to an optical signal in the light emitting element.

wherein the optical signal is converted to a second electric signal in the light receiving element,

wherein the light emitting element comprises a first electrode, a second electrode, and an electro-luminescent layer formed between the first electrode and the second electrode, and

wherein the first electrode, the electro-luminescent layer, and the second electrode are overlapped each other.

11. (Previously Presented) An electronic equipment comprising the semiconductor device according to any one of claims 1 to 10, wherein the electronic equipment is selected from the group consisting of a mobile phone, an electronic book, a personal computer, an electronic card, and a watch.

## 12.-15. (Canceled)

- 16. (Previously Presented) A semiconductor device according to any one of claims 1 and 2, wherein the signal from the thin film transistor is inputted to the light emitting element.
- 17. (Previously Presented) A semiconductor device according to any one of claims 1 and 2, wherein the signal from the light receiving element is inputted to the thin film transistor.
- 18. (Previously Presented) A semiconductor device according to any one of claims 3 to 10, wherein the first electric signal from the thin film transistor is inputted to the light emitting element.
- 19. (Previously Presented) A semiconductor device according to any one of claims 3 to 10, wherein the second electric signal from the light receiving element is inputted to the thin film transistor.
- 20. (Previously Presented) A semiconductor device according to any one of claims 1 to 10, wherein the light emitting element is an organic light emitting device.
- 21. (Previously Presented) A semiconductor device according to any one of claims 1 to 10, wherein the electro-luminescent layer has a laminated structure.
- 22. (Currently Amended) A semiconductor device according to any one of claims 1 to 8, wherein the first semiconductor element elements has a first crystallized

semiconductor layer, and wherein the second semiconductor element elements has a second crystallized semiconductor layer.

23. (Previously Presented) A semiconductor device according to any one of claims 1 to 8, further comprising a third semiconductor element comprising at least one thin film transistor,

wherein the first semiconductor element, the second semiconductor element and the third semiconductor element are stacked.

- 24. (Previously Presented) A semiconductor device according to any one of claims 1 to 8, wherein the first semiconductor element and the second semiconductor element is one selected from the group consisting of a thin film transistor, a memory, a diode, an optoelectric converter, a resistor, a coil, a capacitor and an inductor.
- 25. (Previously Presented) A semiconductor device according to any one of claims 1 to 8, wherein the first semiconductor element comprises a semiconductor layer.
- 26. (Previously Presented) A semiconductor device according to any one of claims 1 to 8,

wherein the first semiconductor element comprises a semiconductor layer, and wherein the electro-luminescent layer is physically separated from the first semiconductor layer.

27. (Previously Presented) A semiconductor device according to claim 9 or 10, further comprising a third thin film integrated circuit,

wherein the first thin film integrated circuit, second thin film integrated circuit and the third thin film integrated circuit are stacked.